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Comprehensive review of the pension schemes for the members of the International Court of Justice and judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda

Report of the Secretary-General

I. Introduction

1. The General Assembly, in paragraph 5 of its resolution 65/258, decided to review the pension schemes for the members of the International Court of Justice (hereafter referred to as the Court), the judges of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 (the International Tribunal for the Former Yugoslavia) and the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 (the International Criminal Tribunal for Rwanda) at its sixty-sixth session. The resolution also stipulated that options for defned-benefit and defined-contribution pension schemes should be included in the review, as well as a proposal for a mechanism that would be used to determine retirement pension benefits, taking into account acquired pension benefit rights accrued prior to serving in the Court or the Tribunals.

2. The present report is submitted in compliance with that request. In order to facilitate consideration of the issues, the report has been divided into the following sections: background; terms of reference of the review; analysis of current retirement benefits; pension benefit design options; recommendations and financial implications; and the next comprehensive review.

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II. Background

A. International Court of Justice

3. The members of the International Court of Justice are entitled to retirement pensions in accordance with article 32, paragraph 7, of the Statute of the Court, the specific conditions of which are governed by regulations adopted by the General Assembly. From 11 December 1963 until 1 January 1991, pensions constituted one half of the annual salary of judges who completed a full nine-year term, with a proportional reduction for judges who did not complete a full term. Judges who were re-elected received one six-hundredth of their annual salary for each further month of service, up to a maximum pension of two thirds of their annual salary.

4. With the adoption of General Assembly resolution 45/250 B, the pension entitlement was changed to a fixed amount. As from 1 January 1991, members of the Court who had ceased to hold office, had reached the age of 60 and had served a full term of nine years were entitled to an annual pension benefit of $50,000, with a proportional reduction for judges who had not completed a full term. For members of the Court who were re-elected, the pension entitlement was increased by an additional $250 per month for each further month of service, up to a maximum pension of $75,000 a year.

5. A review of the pension benefits and the corollary aspects of the pension scheme for the members of the Court was presented in the reports of the Secretary-General to the General Assembly at its forty-eighth, forty-ninth, fiftieth and fifty-third sessions (see A/C.5/48/66, A/C.5/49/8, A/C.5/50/18 and A/C.5/53/11).

6. During its fifty-third session, in compliance with the request of the General Assembly (see resolution 50/216), the Secretary-General provided an actuarial analysis covering the design of the pension scheme for the members of the Court, the methodology used to determine pensionable remuneration, contributory participation and retirement benefits, including early retirement and surviving spouse pension benefits (see A/C.5/53/11).

7. On the basis of the analysis and findings of the report of the consulting actuary, the Secretary-General believed that the pension scheme for the members of the Court should provide adequate after-service benefits to judges having met the requisite eligibility criteria relating to retirement age and period of service based on the premise that the pension benefit maintains a standard of living as replacement income.

8. At the same session, the Advisory Committee on Administrative and Budgetary Questions agreed with the recommendations made by the Secretary-General in paragraphs 40 (a), (c), (d) and (f) of his report (A/C.5/53/11) concerning revisions to the pension scheme regulations of the members of the Court (see A/53/7/Add.6, paras. 15-17). Those revisions related to the level of the retirement pension, the fact that the pension scheme should be non-contributory and the introduction of an actuarial reduction factor at a rate of one half of 1 per cent per month being applied in the case of early retirement. However, in paragraph 18 of its report, the Advisory Committee pointed out that the pension benefit would be based on half of the then annual salary of $160,000, that is, $80,000. Under the circumstances, the Committee did not believe it was necessary to continue increasing pension benefits for judicial service in excess of nine years, especially since the Court pension scheme was

non-contributory, and therefore, in paragraph 19 of its report, the Committee recommended that henceforth there no longer be an increase in pension benefits for re-elected judges. The Committee also recommended that pensions in payment be automatically revised by the same percentage and at the same date as salary adjustments (A/53/7/Add.6, para. 20).

9. In section VIII, paragraph 1, of its resolution 53/214, the General Assembly approved the recommendations of the Advisory Committee on the emoluments, pensions and other conditions of service of members of the Court.

10. In the 2001 review of the conditions of service, the Registrar of the Court provided the Secretariat with a table listing pensions payments and observed that pensions were disproportionate for retired members of the Court and/or surviving spouses. In order to rectify that inequity and to have all former members of the Court treated equally, the Court advanced its position that pensions in payment should ideally be aligned with pensions under the present regime. However, the Advisory Committee, in its 1998 report (A/53/7/Add.6), considered that such an alignment would not be advisable because it would entail considerable expense for the United Nations. In view of that, the Court did not ask for alignment of pension *stricto sensu*. However, concerned as it was by the level of pension payments to former members, the Court suggested that steps could be taken to remedy the disparity in payments by an increase, to the extent possible, in pension payments to its former members.

11. In this regard, it was the view of the Secretary-General that, as the General Assembly was the sole authority determining the conditions of service and pension benefits of the members of the Court, the issue of pension payments should be brought to the attention of the Assembly for its consideration. In its report (A/56/7/Add.2, para. 10), the Advisory Committee pointed out that a pension entitlement was established at the time of retirement and under the conditions of service in effect at that time. Moreover, the Committee recalled that it had recommended and the Assembly had approved a recommendation that pensions in payment be automatically revised by the same percentage and at the same date as salary adjustments; the Committee was of the view that the recommendation continued to provide the necessary protection for pensions in payment against an increase in the cost of living.

12. In his report (A/C.5/59/2 and Corr.1, paras. 94 and 95), the Secretary-General, following his recommendation that emoluments of the members of the Court and the judges of the Tribunals be increased from $160,000 to $177,000, stated that, based on the decision of the General Assembly contained in section VIII of its resolution 53/214 to set the retirement pension for the members of the Court at half the annual salary, the annual retirement benefit of a member of the Court retiring in 2005 would increase from $80,000 per annum to $88,500 with effect from 1 January 2005 and that, based on the proposed increase in the base salary of the members of the Court, it was recommended that pensions in payment be increased by 10.6 per cent, effective 1 January 2005. He also mentioned that, as the Court was concerned by the effect of the devaluation of the United States dollar vis-à-vis the euro on the level of pension payments to former members, the Court would appreciate it if steps could be taken to remedy the disparity in payments by an increase, to the extent possible, in pension payments to former members. It was the view of the Secretary-General that consideration should be given to applying the floor/ceiling mechanism to

pensions in payment to former judges and their survivors who resided in the euro zone countries to protect the level of pensions from further erosion.

13. In section III of its resolution 59/282, the General Assembly decided, with retroactive effect from 1 January 2005, to increase the annual value of all pensions in payment by 6.3 per cent as an interim measure and pending a decision at its sixty-first session based on a comprehensive report on the conditions of service and compensation for members of the Court and judges of the two International Tribunals.

B. The International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda

14. With regard to the pension benefits of the judges of the two International Tribunals, it may be recalled that the General Assembly, in section VIII, paragraph 6, of its resolution 53/214, approved the pension scheme regulations for the judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda. The Assembly approved a pension scheme for the judges of the Tribunals on the basis of the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions (A/53/7/Add.6, para. 29), wherein the Committee recommended that the pension benefit for the judges of the two Tribunals be based on that applicable to the members of the International Court of Justice, prorated to account for the difference in length in the terms of appointment, that is to say, nine years for the members of the Court versus four years for the judges of the two Tribunals.

15. In the comprehensive reviews of the conditions of service and the pension benefits of the judges undertaken in 2001 and 2006, the Secretary-General shared the concerns expressed by the two Tribunals that the existing disparity between the pension benefits of the members of the Court results in discrimination against the judges of the Tribunals not warranted by the statutes of the Tribunals. As the General Assembly is the sole authority to determine the conditions of service and the pension benefits of the judges of the Tribunals and of the members of the Court, the matter was once again brought to the attention of the Assembly for its consideration, in the light of the arguments and proposals put forward by the President and the Registrar of the International Tribunal for the Former Yugoslavia and the President and Registrar of the International Criminal Tribunal for Rwanda on the occasion of the review undertaken at the sixty-first session.

16. In his report (A/C.5/57/36), the Secretary-General drew the attention of the General Assembly to the fact that under the Pension Scheme Regulations applicable to the members of the Court and of the two Tribunals, there was no provision that would bar payment of a retirement pension to judges who had previously served in any one of those organs while serving as judges in another of those organs. Subsequently, based on the recommendation of the Advisory Committee, the General Assembly, in its resolution 58/264, decided to amend article 1 of the Pension Scheme Regulations of the members of the Court to specify that no retirement pension would be payable to a former member who had been elected or appointed a permanent judge of either of the Tribunals or who has been appointed to serve in either of the Tribunals as an ad litem judge until he or she ceased to hold such office or appointment. The Assembly also decided to amend article 1 of the

respective Pension Scheme Regulations for the judges of the International Tribunal for the Former Yugoslavia and for the judges of the International Criminal Tribunal for Rwanda.

17. In paragraph 10 of its resolution 61/262, the General Assembly decided to maintain, as an interim measure, the retirement benefits of the members of the Court and the judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda at the level resulting from the annual base salary decided in section III of its resolution 59/282 and requested the Secretary-General to revise article 1, paragraph 2, of the Pension Scheme Regulations accordingly.

18. Another element that may be relevant in the consideration of the comprehensive review of the pension schemes for the members of the Court and the judges of the Tribunals is the impending closure of the two Tribunals and the establishment of the International Residual Mechanism for Criminal Tribunals pursuant to Security Council resolution 1966 (2010). The Residual Mechanism will take over the residual functions of the two Tribunals, including the monitoring of sentences and the trial of any fugitives who may be apprehended in the future. The International Tribunal for the Former Yugoslavia has noted that, as a cost-saving measure, the Presidency of the Residual Mechanism is likely to be "double-hatted" with the Presidency of one or other of the Tribunals and that, accordingly, if the pension scheme is revised, two different sets of regulations could apply to the same judge in his or her capacity as President of the Residual Mechanism and President of one of the Tribunals. In addition, judges of the Residual Mechanism and the Tribunals serve four-year terms as compared with nine-year terms for the members of the International Court of Justice. While a revision of the pension scheme may, depending on its contents, conceivably encourage members of the Court to seek re-election, thereby reducing the term of pay-out for benefits, this does not apply to the judges of the Residual Mechanism and the Tribunals. The Tribunal has also noted that, as a result of the impending completion of its mandates, it is highly unlikely that any new permanent judges will be elected and become eligible for a pension by serving more than three consecutive years. In this regard, it may be difficult to administer two sets of pension regulations. Moreover, the application of a revised pension scheme to the President of the Residual Mechanism and any newly elected judges of the Tribunal may not produce significant cost savings. Finally, the Tribunal has noted that the application of a revised pension scheme to the President of the Residual Mechanism and newly elected judges of the Tribunals, if any, may call into question the principle of equality of judges. For these reasons, the Tribunal has indicated that it may be more efficient to exclude the Residual Mechanism and the Tribunal in their entirety from the revised pension scheme. While the International Criminal Tribunal for Rwanda did not take a position on these issues, the considerations raised by the International Tribunal for the Former Yugoslavia may be understood to apply equally to both Tribunals.

C. Previous study on options for designing pension schemes for the members of the International Court of Justice and for the judges of the International Tribunals

19. In compliance with the request of the General Assembly contained in paragraph 11 of its resolution 61/262, the Secretary-General commissioned a study by a consulting firm on options for designing pension schemes, including defined-benefit and defined-contribution schemes, taking into account the possibility of calculating pensions on the basis of the number of years served rather than the term of office. The report was presented to the General Assembly on 16 April 2008 (A/62/538/Add.2).

20. The Advisory Committee on Administrative and Budgetary Questions, having reviewed the report, made a series of recommendations (see A/63/570). It endorsed the proposals of the Secretary-General, in particular the proposal that the level of pension should be determined by reference to years of service rather than term of office. However, it did not endorse the Secretary-General's proposals that the retirement benefit of the members of the Court should be increased from 50 per cent to 55 per cent of the annual net base salary (excluding post adjustment) by reference to nine years of service, and recommended that members of the Court who are re-elected should receive one three-hundredth of their retirement benefit for each further month of service beyond nine years, up to a maximum pension of two thirds of annual net base salary (excluding post adjustment).

21. The General Assembly, in its resolution 63/259, endorsed the conclusions and recommendations of the Advisory Committee. At the same time, it recalled paragraph 11 of its resolution 61/262, in which it had requested the Secretary-General to report on options for designing pension schemes and noted that the Secretary-General had proposed essentially only one option and that, rather than seeking the expertise available within the Organization, had relied on the service of a consultant. The Assembly accordingly decided that the emoluments, pensions and other conditions of service for the members of the Court and the judges of the Tribunals should next be reviewed at its sixty-fifth session, including options for defined-benefit and defined-contribution pension schemes, and in this regard, requested the Secretary-General to ensure that, in that review, he take full advantage of the expertise available within the United Nations.

22. In compliance with paragraph 8 of General Assembly resolution 63/259, the Secretary-General engaged the expertise of the United Nations Joint Staff Pension Fund. The Pension Fund, while lacking the manpower and resources to undertake such a study on its own, has collaborated with the Office of Human Resources Management of the Secretariat in conducting a thorough study of retirement plan alternatives.

III. Comprehensive review

23. In compliance with the request of the General Assembly contained in paragraphs 4 and 5 of its resolution 65/258, the Secretary-General has taken advantage of the expertise available within the United Nations in conducting the comprehensive review of the pension schemes for the members of the Court and the judges of the Tribunals. Given the importance and scope of the review, the findings

of the study were presented to the Court and the two Tribunals. The present document is therefore the fruit of working group consultations between the United Nations Joint Staff Pension Fund, the Office of Human Resources Management, the Court and the Tribunals. The Office of Programme Planning, Budget and Accounts was also consulted for its financial expertise, although it was not part of the working group.

24. In order for the working group to complete a comprehensive review, an actuarial study was required. In the absence of internal staff resources in the Pension Fund, the study was conducted, with the coordination of the Pension Fund, by the actuaries of the Pension Fund, Buck Consultants, Inc. (hereafter referred to as the consultant) through surveys on benefits of judges throughout the world, the development of alternative retirement benefit designs and determination of the various, but related, actuarial costs. The study also included an actuarial costing of existing liabilities for current judges.

IV. Analysis of current retirement benefits provided to the members of the International Court of Justice and the judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda

25. There are currently 35 serving judges, including 15 members of the International Court of Justice, 7 judges from the International Criminal Tribunal for Rwanda and 13 judges from the International Tribunal for the Former Yugoslavia. There are 61 retirees and beneficiaries receiving monthly payments, 29 from the International Court of Justice, 15 from the International Criminal Tribunal for Rwanda and 17 from the International Tribunal for the Former Yugoslavia. In addition, there are 20 ad litem judges serving on the two Tribunals. This current study does not consider ad litem judges, who, although they are not entitled to retirement benefits, have recently been granted, by the General Assembly, in its resolution 65/258, a one-time ex gratia payment upon completion of their service when serving for a continuous period of more than three years, on the basis of the length of time served exceeding those three years.

26. The pension benefits provided to current judges are summarized in table 1:

Table 1
Summary of current retirement benefit provisions

Normal retirement age	60
Amount of retirement benefit	50 per cent of judge's annual net base salary (excluding post adjustment) prorated for less than 9 years of service (or approximately 0.463 per cent times net base salary for each of the first 108 completed months) plus 0.154 per cent times net base salary for each additional month of service in excess of 108. Maximum 66.67 per cent of final salary. Minimum benefit after 9 years of service is $85,040.
Earliest retirement age	Age at end of term

Early retirement reduction	0.5 per cent per month applied in the case of early retirement prior to age 60.
Frequency and amount of post retirement cost-of-living adjustment	At the same time as the base salary is revised. Benefits are adjusted by the same percentage as base salary changes.
Amount of benefit for surviving spouse	Surviving spouse pension: In the event a judge predeceases his/her spouse, such spouse shall be entitled to immediate commencement of 50 per cent of the pension otherwise payable to the judge at the time of death
Earliest start date of surviving spouse benefit	The date an eligible judge passes away
Early retirement reduction for surviving spouse benefit	Actuarial reduction factor of 0.5 per cent per month up to 50 per cent, applied in the case payment commences prior to the date the judge would have been age 60.
Dependent child benefit	Each unmarried child under the age of 21 shall be entitled to receive 10 per cent of the member's pension, unreduced for early payment
Earliest start date of child benefit	Immediately from the date an eligible judge retires or dies in service
Vesting	After 3 years of completed service
Amount of disability benefit	Accrued benefit reduced by 0.5 per cent per month benefit commences prior to age 60, up to a maximum 50 per cent reduction (based on service projected to end of current term)
Earliest start date of disability benefit	Immediately from the date of disability
Contributions by judges	Non-contributory

27. Based on the provisions set out in table 1, assuming a nine-year term of office, a retiring judge would receive approximately 50 per cent of his/her final salary at age 60. This percentage is known as a replacement ratio. Should the participant wish to start his/her pension earlier than age 60, the pension benefit would be reduced by 0.5 per cent for each month that the benefit begins before age 60. A surviving spouse of a deceased judge would receive one half of the benefit that the participant would have received or was receiving at the time of death. Surviving dependent children also are eligible to receive a death benefit from the current scheme. Participants who become disabled while in office are eligible to have income continued for life, commencing immediately upon disability.

28. Pension benefits for the Court and the two Tribunals are not pre-funded. Retirees and beneficiaries are paid from the assessed biennial budget of each organ on a pay-as-you-go basis.

29. In general, members of the Court and the judges of the two Tribunals are hired late in their careers. Most judges complete approximately 9 to 10 years of service

and, on average, retire at about age 68. Most judges are married and some still have dependent children.

30. The liability for the projected benefits by organ, including current retirees, as of 31 December 2010, is shown below:

Table 2
Liability for projected benefits
(As at 31 December 2010)

	International Court of Justice	*International Tribunal for the Former Yugoslavia*	*International Criminal Tribunal for Rwanda*
Active judges	17 043 698	13 196 783	10 279 979
Prospective judges[a]	29 835 105	n/a	n/a
Retired judges/beneficiaries	18 433 397	9 808 982	7 988 451
Total liability	**65 312 200**	**23 005 765**	**18 268 430**

[a] Includes new judges projected to be appointed over the next 30 years.

31. The expected 40-year cash flows by entity for current retirees/beneficiaries, for active judges, assuming retirement at the end of their projected term of office and for prospective new judges who are yet to join the International Court of Justice are shown in annex I to the present report.

A. Methodology

32. This study was completed in the following phases:

(a) Working with the actuarial consultant of the Pension Fund, the Office of Human Resources Management and the Pension Fund reviewed benefits provided to judges in comparable positions throughout the world (see annex II). The actuary advised on alternative retirement income goals and maximum cost thresholds for the development of alternative plan designs;

(b) In collaboration with the actuarial consultant, four retirement benefit design options were developed, which meet both the income replacement and cost goals. The options respond to the requests of the General Assembly, most recently in its resolution 65/258, to be provided with an option for a defined-benefit scheme, an option for a defined-contribution scheme and a mechanism to determine retirement pension benefits that takes into account acquired pension benefit rights accrued prior to serving in the Court or the Tribunals.

33. It is anticipated that any changes that may be adopted by the General Assembly further to the present review will not impact the pensions of serving or retired judges if those changes are less favourable than current arrangements. Serving and retired judges will, it is expected, be "grandfathered" on the basis of their existing conditions of service in order to adhere to Article 32, paragraph 5, of the Statue of the Court, which provides that the salaries, allowances and compensation of the members of the Court shall be fixed by the General Assembly and may not be decreased during their term of office. This applies equally to judges

of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda by virtue of articles 13 and 12 of their respective statutes.

V. Pension benefits: design options

Option A
Defined-benefit scheme

34. The defined-benefit scheme that provides a periodic benefit, guaranteed for the life of the participant. The scheme promises a specified periodical benefit on retirement that is predetermined by a formula based on the employee's earnings history, length of service and age, rather than depending on investment returns. It is "defined" in the sense that the formula for computing the benefit is known in advance. In the comparative survey exercise, it was found that most supreme courts and other international courts around the world are using the defined-benefit pension approach. The most common type of formula used is based on the employee's terminal earnings: the replacement ratio.

35. In table 3, the replacement ratios of various supreme and international courts for a retiring judge are compared with the current situation at the Court and the two Tribunals. It is to be noted that the level of benefits for nine years of service varies widely and that the benefit for members of the Court and judges of the two Tribunals is above average, at 50 per cent of final salary.

Table 3
Comparative replacement ratios

Assumptions

Retirement age: 67

Service at retirement: 9 years

Salary at retirement: $170,080

Annual salary increase: 3 per cent per year

Courts	*Annual benefit amount (in United States dollars)*	*Replacement ratio (Percentage)*
International Court of Justice	85 040	50.00
International Tribunal for the Former Yugoslavia	85 040	50.00
International Criminal Tribunal for Rwanda	85 040	50.00
United States Supreme Court	153 000	90.00
Supreme Court of Canada	28 869	16.98
Supreme Court of the United Kingdom of Great Britain and Northern Ireland	36 250	27.65
High Court of Australia	91 800	54.00
Supreme Court of Japan	19 366	11.39
European Court of Justice	65 408	38.48

Courts	*Annual benefit amount*[a] *(In United States dollars)*	*Replacement ratio (Percentage)*
European Court of Human Rights	30 600	18.00
International Criminal Court	21 250	12.50
Average		**38.09**

[a] Includes annuity equivalent in value to additional lump sum (2.25 times annual pension payable upon retirement).

36. It is reasonable to assume that an overall replacement ratio from all sources (other defined-benefit and defined-contribution schemes and social insurance benefits) should provide a target income not exceeding 100 per cent of final salary. In fact, it is generally agreed that less income is needed after retirement than while working; and an established practice is to maintain a replacement ratio between 70 and 80 per cent of final salary, taking into account a full career of service. A replacement ratio target methodology could be utilized for considering the amount of retirement income to provide to the members of the Court and the judges of the two Tribunals. Starting with an overall target from all sources, and subtracting out an allowance for social insurance benefits, the remaining retirement income would be considered as earned by the employee throughout his/her career and could include personal savings. For example, assuming an 80 per cent final salary replacement ratio target and subtracting 15 per cent to 20 per cent for social insurance benefits leaves a 60 per cent to 65 per cent replacement ratio that would be provided by benefits earned with employers over a career. Assuming a 35-year career (the career basis for United States Social Security) creates an annual required accrual of benefits of 1.86 per cent to 1.71 per cent (times final salary). It should be noted that this is less than the 5.56 per cent accrual rate for current judges during their initial term.

37. Some accommodation in accrual rate could be envisaged to account for the loss in benefits that judges may experience by leaving prior employment without full reflection of the highest career salary levels in the determination of pension benefits from prior employers. Generally, members of the Court and judges of the two Tribunals assume office at an average age of 58 and remain in service for, on average, 9 to 10 years. If a judge could have remained at his prior employer accruing a pension right during that 9 to 10-year period, and if that employer provided a defined-benefit pension based on final or final average pay, then the loss of improvements applied to the salary multiplier for the benefit at the prior employer would affect the pension paid from that employer by 25 per cent to 40 per cent (assuming a range of annual salary increases of 3 per cent to 4 per cent). Applying a 30 per cent load to the initial accrual rates of 1.86 per cent to 1.71 per cent to adjust for the effect of the lost salary increases for such prior employment leads to updated accrual rates of 2.42 per cent to 2.22 per cent, which could be considered as reasonable based upon an overall target replacement ratio of 80 per cent. To determine an accrual rate based on an overall target replacement ratio other than 80 per cent, the steps described above can be used to determine such an accrual rate.

38. Because of the variety in type and level of benefits provided by former employers and by social insurance programmes, achieving a uniform replacement ratio is difficult. The actual replacement ratio for an individual judge will ultimately

depend on the level of pension accrual during any prior employment periods and the social insurance benefits earned over their working career. For comparison purposes, the current accrual rates for the members of the Court and the judges of the two Tribunals, compared with other accrual rates provided by various international and supreme courts, are shown in table 4. As indicated in table 4, there are considerable differences in accrual rates granted by the various courts.

Table 4
Current pension accrual rates

Court	*Annual accrual rate for initial term*	*Maximum benefit percentage*	*Benefit percentage after 10 years*
International Court of Justice, International Tribunal for the Former Yugoslavia and International Criminal Tribunal for Rwanda	5.56% for first 9 years, 1.85% thereafter	66.67	52
United States Supreme Court	10%	100	100
European Court of Justice	4.275%	70	42.75
European Court of Human Rights	2%	—	20
International Criminal Court	1.389%	50	13.89
High Court of Australia	6%	60	60
Supreme Court of Canada	2%	70	20
Supreme Court of Japan	1.266%	—	12.66
Supreme Court of the United Kingdom of Great Britain and Northern Ireland	3.072%[a]	50	30.72
United Nations Joint Staff Pension Fund	1.5% for first 5 years; 1.75% for the next 5 years; 2% thereafter up to 20 years	70	16.25

[a] Includes annuity equivalent in value to additional lump sum (2.25 times annual pension) payable upon retirement.

39. In considering the approach proposed in paragraphs 36 and 37 above, it may be pointed out, with respect to the members of the International Court of Justice, that membership on the Court is a unique elective position, which has always been treated as an autonomous career. Taking into account the previous employment histories of the members and the benefits accruing therefrom would be inconsistent with this long-standing approach. A pension scheme that was designed to take into consideration the prior employment of the members of the Court might also face legal and practical difficulties in its administration. Furthermore, it would assume that the terms of office of members of the Court and judges of the two Tribunals are continuous with a previous career with pension rights that could be utilized at any time without restriction or penalty. Moreover, it may be argued that any approach that is based on assumptions regarding the prior employment of members of the Court and the benefits accruing therefrom would inevitably favour judges from countries offering a good pension entitlement and other social security benefits over those from countries unable to provide comparable benefits, or indeed any benefit at all. This approach may be considered as discriminatory and objectionable on that basis alone. It might also have adverse consequences on the Court's universal character, in as much as it could dissuade candidates from certain countries that do

not offer the level of benefits assumed from standing for election to the Court. In addition, it may be argued that the absolute independence that is expected of the members of the Court implies that their previous professional careers cannot be directly linked to their mandate at the Court. A pension scheme that took into account prior national income and corresponding national pensions could directly jeopardize the Court's independence.

40. In this connection, it may be recalled that, in 1995, it was the considered view of the then Secretary-General that the prior employment of the members of the Court should not be taken into consideration in establishing the level of income replacement for their pensions. In so doing, he endorsed a study by a consulting actuary, which stated (A/C.5/50/18, annex, para. 2.13):

> "It could be argued, in establishing an appropriate level of replacement income, that consideration should be taken of sources of income from prior employment. We have difficulty with this argument, for several reasons. First, some members of the Court begin service at an age when they would not typically be entitled to full retirement benefits from their previous employment and, indeed, at an age when there could be a significant loss of the benefits that would otherwise accrue if they had not agreed to serve on the Court. Second, even if one were to assume that an adequate source of income from prior employment existed because a member joined the Court while in receipt of a full pension from a former employer, there would be practical difficulties — in addition to questions of equity between members — in attempting to modify the accrual rate to take account of such income. Third, if one subscribes to the view that an adequate replacement income should be provided by the scheme, it follows that one must either choose to ignore other sources of income in measuring pre-retirement and post-retirement income or choose to include both sources when measuring pre-retirement and post-retirement income; in either case, we arrive at the same general conclusion that it is appropriate to provide pension benefits that replace a reasonable proportion of the income earned while serving as a member of the Court."

41. A variant of the defned-benefit arrangement may be to consider one third contributed by the members/judges and two thirds by the Organization.

Option B
Defined-contribution scheme

42. This is a pension scheme that provides an account balance, where interest accrues both before and after retirement, based on the actual earnings of underlying investments. Individual accounts are set up for participants and benefits are based on the amounts credited to such accounts through employer contributions and, if applicable, employee contributions, plus any investment earnings on the money in the account. Only employer contributions to the account are guaranteed, not the future benefits. The amount of benefit expected to be provided by this specific scheme is directly related not only to the amount of contribution made, but also to the length of time the money is invested. The effects of compound interest will have a significant growth effect only over a long period of time. In defined-contribution plans, future benefits fluctuate on the basis of investment earnings. Because the judges are expected to have a relatively short period of service, the effect of compound interest return is expected to be minimal.

43. For example, consider a judge who retires at 68 with 10 years of service and with the 50 per cent of the final pay benefit provided under the current scheme. The value of the pension at retirement is around 7.41 times base pay. The annual contributions required to fund that pension over a 10-year period would be around 66 per cent of base pay. A defined-contribution scheme targeted at providing benefits comparable with those available to current judges would require individual contribution rates based on a judge's age and term of office. Typically, a defined-contribution scheme would be designed assuming either a fixed level (for example, a constant amount of United States dollars) or a fixed rate of salary. The contribution could also vary by years of service or by some combination of years of service and age. However, given the short period of years that judges typically serve in office, the effects of adding a service- or age-related factor to the contribution formula would have a very limited effect. It should also be noted that, in some countries, it is mandatory that the defined-contribution scheme account balance be used to purchase an annuity.

44. For illustrative purposes, table 5 shows some sample fixed contribution rates and annual equivalent accrual rates that can be expected based on a defined-contribution scheme and various assumed investment returns. The accrual rates in table 5 could be compared with the accrual rates shown in table 4. As table 5 shows, the defined-contribution design requires advanced funding and changes the timing of contributions/benefit payments relative to a defined-benefit design — pension benefits for the members of the Court and the judges of the two Tribunals are not pre-funded and retirees and beneficiaries are paid from the assessed biennial budget of each organ.

Table 5

Annual equivalent accrual rates: 10 years of service and retirement age of 68[a]

(In percentages)

Investment return								
3 per cent per year			*5 per cent per year*			*7 per cent per yea*		
Annual contribution rate	*Replacement ratio*	*Annual equivalent accrual rate*	*Annual contribution rate*	*Replacement ratio*	*Annual equivalent accrual rate*	*Annual contribution rate*	*Replacement ratio*	*Annual equivalent accrual rate*
3	2.1	0.21	3	2.3	0.23	3	2.5	0.25
5	3.5	0.35	5	3.9	0.39	5	4.2	0.42
7	5.0	0.50	7	5.5	0.55	7	5.9	0.59
10	7.1	0.71	10	7.8	0.78	10	8.4	0.84
15	10.6	1.06	15	11.7	1.17	15	12.6	1.26
20	14.2	1.42	20	15.6	1.56	20	16.9	1.69
40	28.4	2.84	40	31.3	3.13	40	33.7	3.37
50	35.5	3.55	50	39.1	3.91	50	42.1	4.21
60	42.6	4.26	60	46.9	4.69	60	50.6	5.06

[a] Assumes salaries increase 3 per cent per year, annuity conversion based on United Nations mortality and 6.5 per cent interest rate and assumed annual COLAs of 3 per cent.

45. A defined-contribution design has administrative challenges, including recordkeeping and investment selections, relative to a pay-as-you-go defined-benefit design. Given the fact that defined-contribution benefits require a significant time to accrue by utilizing the effects of compound interest, a defined-benefit scheme would more easily produce the prospective benefit levels in the relatively short time that the judges are in office. A defined-benefit scheme also implies that the mortality and investment risk are assumed by the Court or the Tribunal concerned.

46. Spouse's and children's benefits can be a high-cost proposition as the age of a participant increases in defined-benefit schemes. Yet 50 per cent spouse's benefits are not uncommon. Given the higher age of the judges, children's benefits are less likely to be utilized and would not add a significant cost. The cost of disability benefits is also expected to be quite low. However, because relatively few judges are covered by these benefits, adverse experience in regard to disability or other ancillary benefits could produce unexpectedly high costs. Such ancillary type benefits are difficult to provide under a defined-contribution scheme.

47. The operation of both types of schemes, defined-benefit and defined-contribution, require some administrative work. However, in the case of a defined-contribution scheme, additional administrative provisions would need to be developed in order to accommodate individual account investment and recordkeeping. Certainly, the human resources and expertise needed for this purpose do not currently exist at the Court. These associated costs would need to be taken into account in any decision whether to adopt such a scheme. With respect to the Court, it would also need to be borne in mind that the members of the Court do not currently contribute towards their pensions. The non-contributory nature of the pensions of the members of the Court is a principle of long-standing, which was already firmly established at the time of the League of Nations in respect of the Permanent Court of International Justice and which has consistently been reaffirmed since that time by the General Assembly. Thus, in its resolution 86 (I) of 11 December 1946, the General Assembly reaffirmed that the costs of the pensions of members of the International Court of Justice were to be borne entirely by the United Nations and to be regarded as expenses of the Court, that is to say, members of the Court would not have to contribute to the pension fund for the Court.

48. A variant of the defined-contribution arrangement may be to consider one third contributed by the members/judges and two thirds by the Organization.

Option C
Cash lump-sum through hybrid defined-benefit and defined-contribution schemes

49. Another alternative is to consider making a lump-sum payment from payroll to a retiring judge in lieu of providing any pension benefits. In essence, this single sum would represent what may be considered as a full and fair amount for forgoing the rights to a pension. This option could be considered as an attractive offer to members of the Court and judges of the two Tribunals, especially to those who may have already earned adequate pension benefits prior to serving in the Court or the Tribunals. There are many ways to develop the amount of an appropriate lump-sum payment. Generally, sample formulas would be similar to what are known as hybrid retirement plans, as follows:

(a) Cash balance design: a theoretical account balance would be maintained under the assumption that the employer would set aside a percentage of an

employee's salary each period and the balance set aside would earn interest at a guaranteed set rate. At retirement or termination, the theoretical account balance would be paid;

(b) Pension equity design: a single sum is developed at retirement based on a given percentage of the employees' final average or final salary for each year of service. Some plans use percentages that increase as service increases.

50. An example of alternative (b) is to develop a formula that would duplicate the amount that the employer might contribute to a defined-benefit plan on behalf of an employee. For example, under the United Nations Joint Staff Pension Fund, a staff member contributes one third of the cost of the pension benefit or 7.9 per cent of pensionable remuneration for each year of employment. The Organization contributes the remaining two thirds of the cost or 15.8 per cent of pensionable remuneration. Hence, a simplified estimated benefit provided by the employer could be determined by multiplying 15.8 per cent across service years to the final salary to reach a lump-sum payment. For the average judge with 10 years of service, this would equate to a single payment of 1.58 times final salary. In comparison, this same average judge, retiring at the average age of 67 would, under the current scheme, receive a pension with an estimated value of almost seven times final salary. This particular example can be converted to an annual accrual rate, using the actuarial assumptions, in order to compare it with the rates set out in table 4. The comparative annual accrual rate is 1.15 per cent per year and the benefit percentage after 10 years is 11.5 per cent.

51. The cash-balance design acts much like a defined-contribution scheme in that it is difficult to accrue meaningful benefits during short periods of service. The pension equity design can be more easily designed to meet specific benefit-level goals. It should be kept in mind that a lump-sum design would require an immediate cash outlay by the Organization, rather than spreading the pension payments out over the lifetime of the participant, as with the current scheme.

52. As noted above, this option would involve payment of a lump-sum payment in lieu of a pension. It would therefore amount to the abolition of the current judge's pension in return for a payment. It would seem difficult to reconcile the adoption of such a scheme with Article 32, paragraph 7, of the Statute of the Court, which, as has already been observed, confers on members of the Court a right to a pension and which, by virtue of articles 13 and 12 of the respective statutes of the two Tribunals, confers an equivalent right on the judges serving there.

Option D
Maintaining the current pension benefit scheme

53. This option is to keep the pension benefit scheme of the members of the Court and the judges of the two Tribunals as is. Currently, the pension plan is a two-tiered system of accumulation, with a 5.56 per cent annual accrual rate in the first nine years of service, followed by a 1.85 per cent annual accrual rate thereafter, not exceeding a maximum benefit percentage of 66.67 per cent (replacement ratio). The pension benefits are not pre-funded and retirees and beneficiaries are paid from the budgets of the Court or the pertinent Tribunal on a pay-as-you-go basis. The current actuarial cost of the pension entitlement of judges is around 66 per cent of their base salary per year of service. This contrasts with 23.7 per cent for United Nations staff members participating in the United Nations Joint Staff Pension Fund. Moreover,

United Nations staff members contribute one third to the Fund. The members of the Court and the judges of the two Tribunals, on the other hand, do not contribute towards their pensions, as explained above.

54. It may be argued that equality between the members of the Court, as well as between the principal legal systems of the world that they represent, is a fundamental principle underlying the Statute of the Court. Parties appearing before the Court are sovereign States, not individuals. It is therefore essential, it might be said, for the proper administration of international justice that sovereign States be assured that the judges before whom they appear are sitting on terms of complete equality with each other. The principle of equality between judges is therefore fundamental to ensure that the sovereign equality of States is guaranteed in judicial proceedings between them. Any pension scheme that involved members of the Court receiving different treatment in terms of their pensions would be inconsistent with this principle. The same would hold true of any change to the current pension scheme that resulted in new members of the Court receiving benefits that were substantially different from those enjoyed by sitting members of the Court. In this connection, it should be recalled that one third of the membership of the Court is renewed every three years. Thus, it may be contended that, were a new pension scheme to be adopted, it would have to offer benefits broadly comparable with those offered under the present scheme. Any other approach may not be in accordance with the Court's Statute. For these reasons, the option of retaining the current pension benefit scheme may be considered.

55. The Court has expressed a strong preference for this option, stating that the current pension benefit scheme is satisfactory, for the most part, and that it is in accordance with the its Statute and with the principles of equality and independence of the members of the Court which underpin it.

VI. Recommendation and financial implications

56. With respect to staff members of the Secretariat, the United Nations Joint Staff Pension Fund was designed on the premise of establishing certain levels of replacement ratios for specific years of service for career employees in both the General Service and Professional categories. The specific benefit level chosen matched that of United States Government employees at the time the Fund was designed. The General Assembly also wished to provide spousal and children's benefits, as well as disability benefits. There is a partial lump-sum feature, but the Assembly chose to maintain the majority of the benefit as a periodic annuity payment. Employees pay for one third of their benefit from the Pension Fund. There also is cost-of-living protection. Some of these items, in particular the ancillary benefits, are difficult to provide under a defined-contribution scheme. In addition, as with the original United States comparator scheme, the General Assembly decided to assume all of the investment and mortality risk associated with retirement benefits provided to employees. Therefore, a defined-benefit scheme remains the most appropriate pension benefit design for United Nations staff members.

57. The General Assembly has repeatedly affirmed that the conditions of service and compensation for non-Secretariat officials of the United Nations shall be separate and distinct from those for officials of the Secretariat. Nevertheless, the defined-benefit scheme (option A) may, based on the actuarial findings, also be

considered an appropriate retirement benefit scheme for new members of the Court and any new judges of the two Tribunals. The comparator practices may be taken as an important indicator for this purpose. Other factors to consider may be the high cost of providing equivalent benefits through the defined-contribution modality, together with the high cost of administering the funds that need to be invested and managed under that option; non-pooling of risks, which is one inherent characteristic of defined-benefit plans; and transferring of risks to the participant.

58. The most favoured application of this option would be to change the current two-tiered system of accumulation from 5.56 per cent in the first nine years of service, followed by 1.85 per cent thereafter, not exceeding a maximum of 66.67 per cent, to a linear system of accumulation of 3.7 per cent per year for 18 years and nothing thereafter. This would have the effect of reducing the front load, with members of the Court and judges of the Tribunals receiving less pension for the first nine years of their service (noting that the average term of office, historically, has been 10 years) and reducing the overall liability of Member States. It also might be thought to encourage longer periods of service (by re-election) and thereby reduce the term of payout of the benefits, assuming that the average age of recruitment remains as it is currently, at 58 years of age. This would significantly reduce the estimated liability for new judges projected to assume office over the next 30 years, from $29,835,105 to $19,870,180 (a reduction of $9,964,925). This change to a linear accumulation rate would also reduce the current actuarial cost of the pension entitlement, noted in paragraph 48, from around 66 per cent to around 44 per cent of the judges' base pay.

59. Against this, it might be argued that, by encouraging members of the Court to stand for re-election, a change to a linear system of accumulation could have adverse consequences for the rotation of the bench and, with it, for the universal character of the Court. In accordance with Article 13 of the Court's Statute, nine years constitutes a career at the Court. Any change to the pension system that was premised on members serving more than that one term would, to that extent, be inconsistent with the Court's Statute.

60. Unless noted otherwise, the assumptions used in the calculations throughout the present report are based on 6.5 per cent annual investment return, 3 per cent annual salary increases, 3 per cent annual cost-of-living and the 2007 United Nations mortality tables for pensioners and active participants. It is suggested that any new scheme should only be applicable to newly elected members of the Court, as Article 32, paragraph 5, of the Court's Statute provides that the salaries, allowances and compensation of the members of the Court may not be decreased during a member's term of office. The same applies in respect of judges of the two Tribunals, whose statutes incorporate this provision of the Court's Statute by reference.

61. This latter provision suggests that an accrual transitional approach would be required if a revised benefit formula were to be applied to existing members/judges. Alternately, the preferred approach may be that the new formula could be applied to newly seated members/judges.

VII. Next comprehensive review

62. In paragraph 10 of its resolution 65/258, the General Assembly decided to re-establish a three-year cycle for the review of the conditions of service and compensation for the members of the Court and the judges and ad litem judges of the two Tribunals and to undertake the next comprehensive review at its sixty-eighth session.

Annex I

Projected annual pension benefit payments, including retired, active and prospective judges

(In United States dollars)

Year	*International Court of Justice*	*International Criminal Tribunal for Rwanda*	*International Tribunal for the Former Yugoslavia*	*Total*
2011	1 797 115	564 969	807 041	3 169 125
2012	2 162 874	573 053	818 768	3 554 695
2013	2 192 399	580 358	828 899	3 601 656
2014	2 183 854	1 486 343	2 027 997	5 698 194
2015	2 847 099	1 509 131	2 053 122	6 409 352
2016	2 593 713	1 530 043	2 074 067	6 197 823
2017	2 573 575	1 548 840	2 090 286	6 212 701
2018	3 191 407	1 565 288	2 101 270	6 857 965
2019	3 224 456	1 579 144	2 106 558	6 910 158
2020	3 902 940	1 590 164	2 105 702	7 598 806
2021	4 022 896	1 598 119	2 098 285	7 719 300
2022	3 979 000	1 602 816	2 084 032	7 665 848
2023	4 703 284	1 604 064	2 062 765	8 370 113
2024	4 646 119	1 601 592	2 034 231	8 281 942
2025	4 743 559	1 594 965	1 998 155	8 336 679
2026	5 506 295	1 583 661	1 954 360	9 044 316
2027	5 412 508	1 567 212	1 902 907	8 882 627
2028	5 300 697	1 545 279	1 844 059	8 690 035
2029	6 102 239	1 517 587	1 778 076	9 397 902
2030	5 966 900	1 483 772	1 705 357	9 156 029
2031	5 810 906	1 443 434	1 626 623	8 880 963
2032	6 652 033	1 396 338	1 542 859	9 591 230
2033	6 468 967	1 342 467	1 455 134	9 266 568
2034	6 263 730	1 281 970	1 364 413	8 910 113
2035	7 149 382	1 215 264	1 271 562	9 636 208
2036	6 917 904	1 143 415	1 177 507	9 238 826
2037	6 665 003	1 068 049	1 083 286	8 816 338
2038	7 608 061	990 626	989 951	9 588 638
2039	7 336 050	912 285	898 472	9 146 807
2040	7 047 740	833 893	809 868	8 691 501
2041	8 072 591	756 151	725 261	9 554 003
2042	7 774 213	680 060	645 452	9 099 725
2043	7 462 247	606 857	570 996	8 640 100
2044	8 589 784	537 581	502 420	9 629 785

Year	*International Court of Justice*	*International Criminal Tribunal for Rwanda*	*International Tribunal for the Former Yugoslavia*	*Total*
2045	8 275 418	473 085	439 905	9 188 408
2046	7 948 636	414 217	383 374	8 746 227
2047	9 195 527	361 794	332 694	9 890 015
2048	8 866 515	316 293	287 522	9 470 330
2049	8 523 327	277 619	247 462	9 048 408
2050	9 899 197	245 357	212 174	10 356 728

Annex II

Comparison of the pension benefits of members of the International Court of Justice and judges and ad litem judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda with the pension benefits of judges in comparable judicial positions

Courts	*Benefit formula*	*Normal retirement age*	*Early retirement*		*Participant contribution*	*Ancillary benefits*		
			Age	*Reduction*		*Disability*	*Survivor*	*Children*
International Court of Justice, International Tribunal for the Former Yugoslavia and International Criminal Tribunal for Rwanda	50 per cent of annual net base salary (excluding post adjustment), prorated for less than 9 years of service (or 108 completed months), plus, for members serving a new term after 31 December 1998, 0.154 per cent times final salary for each month of service past nine years, to a maximum of 66.67 per cent	60 (3 years to vest)	As at the time of separation	0.5 per cent per month between retirement age and normal age of retirement	None	Yes	Yes	Yes
United States Supreme Court	Lifetime pension: 100 per cent of salary with a minimum of 10 years and age plus service = 80 (that is, age 65 with 15 years of service, 66 plus 14 ... 70 plus 10)	Lifetime			2.2 per cent of salary (Including during retirement; covers survivor and children benefits)	Yes	Yes	Yes
European Court of Justice	4.275 per cent of final basic salary per year in office; maximum pension of 70 per cent of basic salary last received	65			10.25 per cent of basic salary	n/a	n/a	n/a
European Court of Human Rights	2 per cent of gross salary per year of service; may, alternatively, elect to receive a lump sum	63				No	Yes	No

Courts	Benefit formula	Normal retirement age	Early retirement		Participant contribution	Ancillary benefits		
			Age	Reduction		Disability	Survivor	Children
International Criminal Court	1.389 per cent of annual salary at time of retirement per year of service up to a maximum of 50 per cent of salary	60 with 3 years of service	Age at end of term of office	0.5 per cent per month between retirement age and normal retirement age	None	Yes	Yes	Yes
High Court of Australia	Retire after minimum retirement age with 10 years of service: 60 per cent of current salary; retire at maximum retirement age with 6 to 10 years of service: 6 per cent of current salary service	Minimum 60 Maximum 70	[a]			Yes	Yes	No
Supreme Court of Canada[b]	2 per cent of 5-year final average pay per year of service (35 years maximum)	60, with two years of service 75, Mandatory	50 with two years of service	Unreduced benefit if 55 with 30 years of service at retirement. Reduced pension calculated in one of two ways: (a) formula 1 — 5 per cent reduction per year between retirement age and age 60 and (b) formula 2 — applies if age 50 with 25 years of service at retirement, pension is reduced by greater of two amounts (i) 5 per cent per year between retirement age and 55, or (ii) 5 per cent per year if service is less than 30 years	Because of coordination with Canada/Quebec pension plans, employee contributions are made at two rates, on salary below maximum covered by the Canada Pension Plan/ Quebec Pension Plan and on salary above. For example, in 2008 4.9 per cent of salary below and 8.4 per cent of salary above 44,900 Canadian dollars	Yes	Yes	Yes
Supreme Court of Japan	1.266 per cent of indexed career average salary	60 rising to 65 by 2025	n/a	n/a	15.508 per cent of salary	Yes	Yes	Yes

Court		Benefit formula	Normal retirement age	Early retirement		Participant contribution	Ancillary benefits		
				Age	Reduction		Disability	Survivor	Children
Supreme Court of the United Kingdom of Great Britain and Northern Ireland		One fortieth of highest salary (during last 3 years in office) per year of service, maximum to 50 per cent of salary, plus lump sum equivalent to 2.25 times annual pension	65 with 5 years of service	60 with 5 years of service	Actuarially reduced	1.8 per cent of capped salary (for survivor and children's benefits) until retirement or completion of 20 years of service	Yes	Yes	Yes
Under-Secretary-General Assistant Secretary-General	United Nations Joint Staff Pension Plan	1.5 per cent of final average pay for the first 5 years of service, 1.75 per cent for the next 5 years, 2.0 per cent for the subsequent 20 years, with 1.0 per cent for service in excess of 30 years to a maximum of 65 per cent of final average pay after 38.75 years of service	60 hired prior to 1 January 1990 62 hired after 1 January 1990		Varies based on normal retirement age	Participants contribute 7.90 per cent of pensionable earnings; employer contributes 15.80 per cent of pensionable earnings	Yes	Yes	Yes

[a] If voluntary exit occurs (a) prior to attainment of age 60, or (b) prior to age 70 with less than 10 years of judicial service, or (c) at age 70 with less than 6 years of judicial service, no benefit is payable if the judge commenced office prior to 1 July 2006.

[b] Employees of the Supreme Court of Canada participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. The benefits are integrated with Canada and Quebec Pension Plans.